



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Suite 410, Sacramento, CA 95814
(916) 651-3902, FAX (916) 651-3930

September 23, 2009

Cheryl L. Duerksen, Ph.D.
Director of Mental Health
Tulare County Health and Human Services Agency
5957 South Mooney Boulevard
Visalia, CA 93277

Dear Dr. Duerksen:

AUDIT REPORT – TULARE COUNTY HEALTH AND HUMAN SERVICES AGENCY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Tulare County Health and Human Services Agency for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with ~~Section 14170 of the Welfare and Institutions Code and included such tests of the~~ accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program cost is as follows:

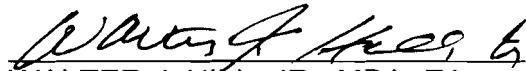
Net Program Costs					
		<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$	8,969,972	\$	9,724,260	\$ 754,288
Federal Share of Healthy Families/Medi-Cal	\$	668,061	\$	580,389	\$ (87,672)
State General Funds EPSDT Due State	\$	3,431,788	\$	3,826,269	\$ 394,481

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Cheryl L. Duerksen, Ph.D.
Director of Mental Health
September 23, 2009
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

A handwritten signature in black ink, appearing to read "Walter J. Hill, Jr.", is written over a horizontal line.

WALTER J. HILL, JR., MBA, EA
Chief of Audits

Enclosures

Certified Mail

SCHEDULE 1

**TULARE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 4,283,392	\$ 814,871	\$ 5,098,263
HEALTHY FAMILIES - FFP	(Sch. 2a)	<u>102,722</u>	<u>(141)</u>	<u>102,581</u>
TOTAL FFP - COUNTY PROVIDERS		\$ <u>4,386,114</u>	\$ <u>814,730</u>	\$ <u>5,200,844</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 4,686,580	\$ (60,583)	\$ 4,625,997
HEALTHY FAMILIES - FFP	(Sch. 3b)	<u>565,339</u>	<u>(87,531)</u>	<u>477,808</u>
TOTAL FFP - CONTRACT PROVIDERS		\$ <u>5,251,919</u>	\$ <u>(148,114)</u>	\$ <u>5,103,805</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 8,969,972	\$ 754,288	\$ 9,724,260
HEALTHY FAMILIES - FFP		<u>668,061</u>	<u>(87,672)</u>	<u>580,389</u>
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ <u>9,638,033</u>	\$ <u>666,615</u>	\$ <u>10,304,649</u>
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF	(Sch 4)	\$ <u>3,431,788</u>	\$ <u>394,481</u>	\$ <u>3,826,269</u>

Note: The As Settled amount includes a refund of \$491 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 129 and Management Comment No. 8)

SCHEDULE 2

**TULARE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,777,097	1,424,293	7,201,390
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	5,796	5,796
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	65,533	11,111	76,644
9. Total		<u>\$ 5,842,630</u>	<u>\$ 1,441,200</u>	<u>\$ 7,283,830</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	68,618	303	68,921
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 68,618</u>	<u>\$ 303</u>	<u>\$ 68,921</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,708,479	1,429,786	7,138,265
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	65,533	11,111	76,644
25. Total		<u>\$ 5,774,012</u>	<u>\$ 1,440,897</u>	<u>\$ 7,214,909</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**TULARE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 2,521,494	\$ 197,550	\$ 2,719,044
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 2,669,409	\$ 57,407	\$ 2,726,816
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 2,521,494</u>	<u>\$ 197,550</u>	<u>\$ 2,719,044</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 93,529	\$ (12,356)	\$ 81,173
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 92,500	\$ 28,779	\$ 121,279
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 92,500</u>	<u>\$ (11,327)</u>	<u>\$ 81,173</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 186,539	\$ 369	\$ 186,908
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 57,002</u>	<u>\$ 113</u>	<u>\$ 57,115</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,854,240	\$ 711,994	\$ 3,566,234
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	3,768	3,768
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	1,260,747	98,775	1,359,522
50. U.R. Skilled Professional	(MH1979, Ln 14)	139,904	277	140,181
51. U.R. Other	(MH1979, Ln 15)	28,501	56	28,558
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 4,283,392</u>	<u>\$ 814,870</u>	<u>\$ 5,098,263</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 4,283,392</u>	<u>\$ 814,870</u>	<u>\$ 5,098,263</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 42,597	\$ 7,222	\$ 49,819
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	60,125	(7,362)	52,763
60. Total Healthy Families Reimbursement - FFP		<u>\$ 102,722</u>	<u>\$ (141)</u>	<u>\$ 102,581</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 4,386,114</u>	<u>\$ 814,729</u>	<u>\$ 5,200,844</u>
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(To Sch. 1)

TULARE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.	(3) Enhanced - Refugees Gross Reimb.	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.	(8) Enhanced - Refugees Gross Reimb.	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Reimb.
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00113	Fred Finch Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8,640	\$ 0	\$ 0	8,640	0
00386	Milhou's Children's Services, Inc.	0	0	0	0	0	7,787	0	0	7,787	0
00406	Turning Point of Central California	0	0	0	0	0	6,402,570	16,804	0	6,419,374	543,569
00418	Tulare Youth Service Bur., Inc.	0	0	0	0	0	2,590,611	32,553	0	2,623,164	191,520
00484	North Valley Schools, Inc.	0	0	0	0	0	134,184	0	0	134,184	0
00793	Canyon Acres Children and Family	0	0	0	0	0	67,046	0	0	67,046	0

GRAND TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,210,838	\$ 49,357	\$ 0	\$ 9,260,195	\$ 735,089
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TULARE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00113	Fred Finch Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,640	\$ 0	0
00386	Milhou Children's Services, Inc.	0	0	0	0	0	0	7,787	0	0
00406	Turning Point of Central California, Inc.	0	0	20,858	0	0	0	6,398,516	543,569	0
00418	Tulare Youth Service Bur., Inc.	0	0	2,153	0	0	0	2,621,011	191,520	0
00484	North Valley Schools, Inc.	0	0	0	0	0	0	134,184	0	0
00793	Canyon Acres Children and Family S	0	0	0	0	0	0	67,046	0	0

GRAND TOTAL	\$ 0	\$ 0	\$ 23,011	\$ 0	\$ 0	\$ 0	\$ 9,237,184	\$ 735,089	\$ 0
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TULARE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
		INPATIENT (MH 1968, Ln 38 to 39)	INPATIENT (MH 1968, Ln 40, 40A)	OUTPATIENT (MH 1968, Ln 38 to 39)	OUTPATIENT (MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln 27)	(Col. 24 + 25)		
00113	Fred Finch Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,320	\$ 0	\$ 4,320	\$ 37,500	\$ 4,320
00386	Milhou's Children's Services,	0	0	0	0	3,894	0	3,894	37,500	3,894
00406	Turning Point of Central Cal	0	0	0	0	3,201,779	353,320	3,555,099	0	3,555,099
00418	Tulare Youth Service Bur., Inc.	0	0	0	0	1,315,389	124,488	1,439,877	0	1,439,877
00484	North Valley Schools, Inc.	0	0	0	0	67,092	0	67,092	86,490	67,092
00793	Canyon Acres Children and	0	0	0	0	33,523	0	33,523	82,500	33,523

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 4,625,997 \$ 477,808 \$ 5,103,805 \$ 243,990 \$ 5,103,805

(To Sch 1)

**TULARE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

		As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) (Adj 119)	\$	15,081,639	\$ 1,293,810	\$ 16,375,449
(2) Total SD/MC Claims (Adj.'s 120, 122 & 124)		18,551,051	(1,394)	18,549,657
(3) Percent % (Line 1/Line 2)		81.30%	6.98%	88.28%
(4) EPSDT Claims (Adj.'s 121, 123 & 125)		12,561,114	(1,394)	12,559,720
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)		10,212,186	875,534	11,087,720
(6) Cost Settled Baseline for EPSDT		3,333,950	0	3,333,950
(7) Net Cost Settlement Amount (Line 5 - Line 6)		6,878,236	875,534	7,753,770
(8) 50% of Cost Settlement Amount (Line 7 x 50%)		3,439,118	437,767	3,876,885
(8a) FY 2001-02 EPSDT Settlement		3,370,729	0	3,370,729
(8b) Annual Local Growth (L. 8 - 8a)		68,389	437,767	506,156
(9) County Match 10% of Local Growth (8b x 10%)		6,839	43,777	50,616
(10) Net Cost Settlement Amount (L. 8 - 9) (Adj 126)		3,432,279	393,990	3,826,269
(11) SGF Distribution (Settled and Audited) (Adj.'s 127, 128, & 129)		3,432,279	(491)	3,431,788
(12) SGF Due State (Adj 130)	\$	<u>0</u>	<u>\$ 394,481</u>	<u>\$ 394,481</u> (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

Note:

The increase in SGF was due to the increase in salaries and benefits county incorrectly reported in the wrong cost center, and the increase in cost per unit as a result of the decrease in total unit of service.

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS (COUNTY ONLY) To adjust the payments to Youth Services to reflect the adjustment No. 3 based on County records for proper cost finding. CMS PUB. 15-1 SEC. 2304	\$ (16,094,973)	\$ (252,276)	\$ (16,347,249) *
2	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS (COUNTY ONLY) ** To adjust the payments to contract providers to exclude providers' costs which are reported in Mode costs in conjunction with adjustment No. 20. CMS PUB. 15-1 SEC. 2304	\$ (16,347,249)	\$ (29,055)	\$ (16,376,304)
3	MH 1960	6	C	MEDI-CAL ADJUSTMENTS FROM MH 1961 To adjust accounts payable adjustments of Youth Services based on County records. CMS PUB. 15-1 SEC. 2304	\$ (7,492,880)	\$ 252,276	\$ (7,240,604)
4	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust allowable costs for allocation to reflect the effect of adjustments No. 1 through No.3 for proper cost findings.	\$ 18,673,770	\$ (29,055)	\$ 18,644,715
5	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 2,669,409	\$ (2,669,409)	\$ 0
6	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 92,500	\$ (92,500)	\$ 0
7	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 783,353	\$ (783,353)	\$ 0
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To eliminate the reported allocation of administrative costs. Administrative costs will be redistributed after adjustments to administrative costs for proper cost finding.	\$ 3,545,262	\$ 0	\$ 3,545,262 *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
8	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS ** \$ 3,545,262 To reclassify administrative costs to mode costs (adjustment No.19) based on County records for proper cost finding. CMS PUB. 15-1 SEC. 2304	\$ 3,545,262	\$ (120,967)	\$ 3,424,295 *
9	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS ** \$ 3,424,295 To adjust Distributed Administrative Costs from mode costs in conjunction with adjustment No. 21. CMS PUB. 15-1 SEC. 2304	\$ 3,424,295	\$ 347,791	\$ 3,772,086 *
10	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 2,726,816	\$ 2,726,816
11	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 121,279	\$ 121,279
12	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 0	\$ 923,991	\$ 923,991
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS ** \$ 3,772,086 To reallocate Total Administrative Costs among SD/MC, Healthy Families, and Non SD/MC Administration based on the unduplicated client count ratio of 74.40% for SD/MC, 3.31% for Healthy Families, and 22.29% for Non SD/MC.	\$ 3,772,086	\$ 0	\$ 3,772,086
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
13	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 186,539	\$ (186,539)	\$ 0
14	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 57,002	(57,002)	\$ 0
15	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 70,752	(70,752)	\$ 0
Info.	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 314,293	0	\$ 314,293
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs.			
16	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 0	\$ 186,908	\$ 186,908
17	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 0	\$ 57,115	\$ 57,115
18	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	\$ 70,270	\$ 70,270
Info.	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 314,293	\$ 0	\$ 314,293
				To allocate the Non SD/MC Utilization Review portion related to SPMP and Other SD/MC Utilization Review based on the unduplicated client count ratio of 77.64 % for SD/MC and 22.36 % for Non SD/MC.			
19	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 14,814,215	\$ 120,967	\$ 14,935,182
				To adjust mode costs based on County records in conjunction with adjustment No. 8.			
				CMS PUB. 15-1 SEC. 2304			
20	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 14,935,182	\$ (29,055)	\$ 14,906,127
				To eliminate County providers' costs which units were not reported in County's cost report.			
				CMS PUB. 15-1 SEC. 2304			
21	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 14,906,127	\$ (347,791)	\$ 14,558,336
				To reclassify mode costs to administrative costs (adjustment No. 9) to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
22	MH 1964	3	A	OTHER 24 HOUR SERVICES (Mode 05- All Other SFC)	914,940	(126,890)	788,050
23	MH 1964	5	A	OUTPATIENT SERVICES (Mode 15 Program 1 + Program2)	13,137,628	(128,990)	13,008,638
24	MH 1964	8	A	SUPPORT SERVICES (Mode 60)	761,647	0	761,647
				TOTAL	<u>14,814,215</u>	<u>(255,880)</u>	<u>14,558,335</u>
				To distribute revised mode cost to Other 24 Hour Services, Outpatient Services and Support Services based on direct cost assignment.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME COUNTY PROVIDERS</u>			
25	MH 1966	2	B	TOTAL UNITS-MODE 15-02	1,159,522	96,750	1,256,272
26	MH 1966	2	D	TOTAL UNITS-MODE 15-10	3,338,146	(1,269,452)	2,068,694
27	MH 1966	2	H	TOTAL UNITS-MODE 15-60	711,876	12,383	724,259
28	MH 1966	2	J	TOTAL UNITS-MODE 15-70	71,489	34,470	105,959
29	MH 1966	2	B	TOTAL UNITS-MODE 10-94 FFS Psychiatrist	0	506,580	506,580
30	MH 1966	2	C	TOTAL UNITS-MODE 15-35 ASO	32,010	945	32,955
Info.				TOTAL	<u>5,313,043</u>	<u>(618,324)</u>	<u>4,694,719</u>
				To adjust total units of service to agree with the County's records. See management comment No. 1.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME CONTRACT PROVIDERS</u>			
31	MH 1966	2	B	TOTAL UNITS-MODE 10-85	118	4	122
32	MH 1966	2	B	TOTAL UNITS-MODE 15-30	3,485	120	3,605
33	MH 1966	2	D	TOTAL UNITS-MODE 15-60	170	50	220
Info.				TOTAL	<u>3,773</u>	<u>174</u>	<u>3,947</u>
				To adjust Fred Finch Youth Center (LE# 00113) total units of service to agree with the County's records for proper cost finding.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME CONTRACT PROVIDERS</u>			
34	MH 1966	2	C	TOTAL UNITS-MODE 15-62	406	(12)	394
35	MH 1966	2	B	TOTAL UNITS-MODE 10-85	26	6	32
Info.				TOTAL	<u>432</u>	<u>(6)</u>	<u>426</u>
				To adjust Milhous Children's Services, Inc. (LE# 00386) total units of service to agree with the County's records for proper cost finding.			
36	MH 1966	2	B	TOTAL UNITS-MODE 15-01	683,665	8,619	692,284
37	MH 1966	2	C	TOTAL UNITS-MODE 15-10	2,188,559	(23,765)	2,164,794
38	MH 1966	2	D	TOTAL UNITS-MODE 15-60	260,753	(948)	259,805
39	MH 1966	2	E	TOTAL UNITS-MODE 15-70	42,086	498	42,584
40	MH 1966	2	F	TOTAL UNITS-MODE 15-58	18,242	290	18,532
Info.				TOTAL	<u>3,193,305</u>	<u>(15,306)</u>	<u>3,177,999</u>
				To adjust Turning Point of Central CA, Inc. (LE# 00406) total units of service to agree with the County's records for proper cost finding.			
41	MH 1966	2	B	TOTAL UNITS-MODE 15-02	184,591	4,143	188,734
42	MH 1966	2	C	TOTAL UNITS-MODE 15-12	1,140,123	(280)	1,139,843
43	MH 1966	2	D	TOTAL UNITS-MODE 15-60	85,059	342	85,401
44	MH 1966	2	E	TOTAL UNITS-MODE 15-70	10,034	1,407	11,441
Info.				TOTAL	<u>1,419,807</u>	<u>5,612</u>	<u>1,425,419</u>
				To adjust Tulare Youth Service Bur., Inc. (LE# 00418) total units of service to agree with the County's records for proper cost finding.			
45	MH 1966	2	B	TOTAL UNITS-MODE 10-81	552	1	553
46	MH 1966	2	C	TOTAL UNITS-MODE 15-60	4,046	(99)	3,947
Info.				TOTAL	<u>4,598</u>	<u>(98)</u>	<u>4,500</u>
				To adjust Canyon Acres Children and Family Services (LE# 007936) total units of service to agree with the County's records for proper cost finding.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Tulare				00054	130	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
47	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	835,751	(36,862)	798,889 *
48	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	2,345,852	(77,065)	2,268,787 *
49	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	29,911	31,552	61,463 *
50	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	65,860	74,502	140,362 *
51	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	1,253	1,253 *
52	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	0	1,540	1,540 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
53	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	7,645	(265)	7,380 *
54	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	29,922	(1,510)	28,412 *
Info.				TOTAL	<u>3,314,941</u>	<u>(6,855)</u>	<u>3,308,086</u> *
				<p>To adjust settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated March 27, 2009 (There are no units shown on disallowed claims report).</p> <p>No QA/UR review performed by the State DMH Medi-Cal Oversight branch. The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.</p>			
55	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 798,889	(1,251)	797,638 *
56	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,268,787	(10,156)	2,258,631 *
57	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 61,463	(639)	60,824 *
58	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 140,362	(2,206)	138,156 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,253	0	1,253 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,540	0	1,540 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,380	0	7,380 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 28,412	0	28,412 *
Info.				TOTAL	<u>** 3,308,086</u>	<u>(14,252)</u>	<u>3,293,834</u> *
				<p>To adjust the State DMH Approved Claims Report dated March 27, 2009 to exclude QA/UR disallowed units by the County.</p>			
				<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Tulare				00054	130	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
59	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	797,638	(430)	797,208 *
60	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,258,631	(55)	2,258,576 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	60,824	0	60,824 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	138,156	0	138,156 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,253	0	1,253 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,540	0	1,540 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	7,380	0	7,380 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	28,412	0	28,412 *
Info.				TOTAL **	<u>3,293,834</u>	<u>(485)</u>	<u>3,293,349</u> *
				To adjust the State DMH Approved Claims Report dated March 27, 2009 to incorporate the results of the EPSDT chart review. This review was conducted by the State DMH Medi-Cal Oversight branch.			
61	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	797,208	32,910	830,118 *
62	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,258,576	83,321	2,341,897 *
63	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	60,824	(30,679)	30,145 *
64	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	138,156	(72,302)	65,854 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,253	0	1,253 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,540	0	1,540 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
65	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	7,380	140	7,520 *
66	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	28,412	230	28,642 *
Info.				TOTAL **	<u>3,293,349</u>	<u>13,620</u>	<u>3,306,969</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 67 through 72 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Tulare				00054	130	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
67	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	830,118	(1,251)	828,867 *
68	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,341,897	(10,156)	2,331,741 *
69	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	30,145	(639)	29,506 *
70	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	65,854	(2,206)	63,648 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,253	0	1,253 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,540	0	1,540 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	7,520	0	7,520 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	28,642	0	28,642 *
Info.				TOTAL	<u>3,306,969</u>	<u>(14,252)</u>	<u>3,292,717</u>
				To adjust the County's records to eliminate QA/UR disallowed units by the County for proper cost finding.			
71	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	828,867	(430)	828,437 *
72	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,331,741	(55)	2,331,686 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	29,506	0	29,506 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	63,648	0	63,648 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,253	0	1,253 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	1,540	0	1,540 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	7,520	0	7,520 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	28,642	0	28,642 *
Info.				TOTAL	<u>3,292,717</u>	<u>(485)</u>	<u>3,292,232</u>
				To adjust the County's records to incorporate the results of the EPSDT chart review. This review was conducted by the State DMH Medi-Cal Oversight branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Tulare				00054	130	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
73	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 828,437	(730)	827,707
74	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,331,686	(1,185)	2,330,501
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 29,506	0	29,506
75	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 63,648	65	63,713
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,253	0	1,253
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,540	0	1,540
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
76	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,520	(205)	7,315
77	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 28,642	(230)	28,412
Info.				TOTAL	<u>3,292,232</u>	<u>(2,285)</u>	<u>3,289,947</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which show details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
78	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	871,271	18,567	889,838 *
79	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	3,073,619	(72,397)	3,001,222 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	0	0	0 *
80	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	2,248	2,248 *
81	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	0	19,921	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
82	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	84,860	(9,557)	75,303 *
83	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	282,599	(46,240)	236,359 *
Info.				TOTAL	<u>4,312,349</u>	<u>(87,458)</u>	<u>4,224,891 *</u>
				To adjust settled units of service/time for the Contract Providers to agree with the State DMH Approved Claims Report dated March 27, 2009 (There are no units shown on disallowed claims report). No QA/UR review performed by the State DMH Medi-Cal Oversight branch. The auditor submitted workpapers to the County which shows the details of the above adjustments.			
Info.	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	889,838	0	889,838 *
84	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	3,001,222	(3,181)	2,998,041 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	75,303	0	75,303 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	236,359	0	236,359 *
Info.				TOTAL	<u>4,224,891</u>	<u>(3,181)</u>	<u>4,221,710 *</u>
				To adjust the State DMH Approved Claims Report dated March 27, 2009 to eliminate contract provider's units of service/time for non submission year-end cost reports. Seneca Residential & Day Tx Center (LE # 00115), Devereux Residential (LE # 00472), and H.V. Group Home Inc. (LE # 01273)			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
85	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	889,838	(1,109)	888,729 *
86	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,998,041	(2,420)	2,995,621 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
87	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	75,303	(281)	75,022 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	236,359	0	236,359 *
Info.				TOTAL	4,221,710	(3,810)	4,217,900 *
				To adjust the State DMH Approved Claims Report dated March 27, 2009 to exclude units provided by an uncertified provider Turning Point of Central CA Inc. (LE # 00406 and Prov # 5463).			
Info.	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	888,729	0	888,729 *
88	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,995,621	(90)	2,995,531 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	75,022	0	75,022 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	236,359	0	236,359 *
Info.				TOTAL	4,217,900	(90)	4,217,810 *
				To adjust the State DMH Approved Claims Report dated March 27, 2009 to incorporate the results of the EPSDT chart review. This review was conducted by the StateDMH Medi-Cal Oversight branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
Info.	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 888,729	0	888,729 *
89	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,995,531	(6,367)	2,989,164 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
90	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 75,022	(83)	74,939 *
91	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 236,359	(1,157)	235,202 *
Info.				TOTAL	<u>4,217,810</u>	<u>(7,607)</u>	<u>4,210,203</u> *
				To adjust the State DMH Approved Claims Report dated March 27, 2009 to eliminate QA/UR disallowed units by the County.			
92	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 888,729	(98)	888,631 *
93	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,989,164	5,329	2,994,493 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
94	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 74,939	1,270	76,209 *
95	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 235,202	7,241	242,443 *
Info.				TOTAL	<u>4,210,203</u>	<u>13,742</u>	<u>4,223,945</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 96 through 103 below) and supporting documents. The auditor submitted work papers to the County which show the details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME</u>			
				<u>CONTRACT PROVIDERS</u>			
Info.	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	888,631	0	888,631 *
96	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,994,493	(3,181)	2,991,312 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	76,209	0	76,209 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	242,443	0	242,443 *
Info.				TOTAL	<u>4,223,945</u>	<u>(3,181)</u>	<u>4,220,764</u> *
				To adjust the County records to eliminate following contract providers' units of service/time for non-submission of year-end reports. Seneca Residential & Day Tx Center (LE # 00115), Devereux Residential (LE # 00472), and H.V. Group Home Inc. (LE # 01273)			
97	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	888,631	(1,109)	887,522 *
98	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,991,312	(2,420)	2,988,892 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
99	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	76,209	(281)	75,928 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	242,443	0	242,443 *
Info.				TOTAL	<u>4,220,764</u>	<u>(3,810)</u>	<u>4,216,954</u> *
				To adjust the County records to eliminate units of service/time provided by an uncertified provider Turning Point of Central CA Inc. (LE # 00406 and Prov # 5643).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported 0	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
Info.	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 887,522	0	887,522 *
100	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,988,892	(90)	2,988,802 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 75,928	0	75,928 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 242,443	0	242,443 *
Info.				TOTAL	<u>4,216,954</u>	<u>(90)</u>	<u>4,216,864 *</u>
				To adjust the County records to incorporate the results of the EPSDT chart review. This review was conducted by the State DMH Medi-Cal Oversight branch.			
Info.	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 887,522	0	887,522 *
101	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 2,988,802	(6,367)	2,982,435 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 2,248	0	2,248 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 19,921	0	19,921 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
102	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 75,928	(83)	75,845 *
103	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 242,443	(1,157)	241,286 *
Info.				TOTAL	<u>4,216,864</u>	<u>(7,607)</u>	<u>4,209,257 *</u>
				To adjust the County's records to eliminate QA/UR disallowed units by the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number 00054	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
104	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	887,522	(455)	887,067
105	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	2,982,435	(505)	2,981,930
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	2,248	0	2,248
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	19,921	0	19,921
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0
106	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	75,845	(1,361)	74,484
107	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	241,286	(5,789)	235,497
Info.				TOTAL	<u>4,209,257</u>	<u>(8,110)</u>	<u>4,201,147</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments.			
				<u>ADJUSTMENTS TO REPORTED PATIENT AND OTHER PAYOR REVENUE - COUNTY</u>			
108	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/04 - 09/30/04	\$ 23,877	\$ 65	\$ 23,942
109	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/04 - 06/30/05	<u>44,741</u>	<u>238</u>	<u>44,979</u>
				TOTAL	<u>\$ 68,618</u>	<u>\$ 303</u>	<u>\$ 68,921</u>
				To adjust patient and other payor revenue to agree with County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number Provider Number	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED PATIENT AND OTHER PAYOR REVENUE - CONTRACT PROVIDER</u>			
110	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/04 - 09/30/04	\$ 0	\$ 4,923	\$ 4,923
111	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/04 - 06/30/05	0	15,935	15,935
				TOTAL	\$ 0	\$ 20,858	\$ 20,858
				To adjust Turning Point of Central CA, Inc. (LE# 00406) patient and other payor revenue to agree with County's records.			
112	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/04 - 09/30/04	\$ 0	\$ 68	\$ 68
113	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/04 - 06/30/05	0	2,085	2,085
				TOTAL	\$ 0	\$ 2,153	\$ 2,153
				To adjust Tulare Youth Service Bur., Inc. (LE# 00418) patient and other payor revenue to agree with County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number Provider Number	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
114	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 11,032,862	\$ (113,087)	\$ 10,919,775
115	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 4,283,392	\$ 814,871	\$ 5,098,263
116	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	102,722	(141)	102,581
				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 4,386,114</u>	<u>\$ 814,730</u>	<u>\$ 5,200,844</u>
117	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 4,686,580	\$ (60,583)	\$ 4,625,997
118	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	565,339	(87,531)	477,808
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 5,251,919</u>	<u>\$ (148,114)</u>	<u>\$ 5,103,805</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs, revenues, and units of service/time and the results of the Medi-Cal Oversight chart review.			
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
119	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medi-Cal costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 15,081,639	\$ 1,293,810	\$ 16,375,449
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number Provider Number	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
120	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 18,551,051	\$ (162,041)	\$ 18,389,010 *
121	SCH 4	4	3	EPSDT CLAIMS	\$ 12,561,114	\$ (162,041)	\$ 12,399,073 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the chart review of the EPSDT Program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated December 4, 2006. This represents the original recoupment.			
				Please note that the County did not report any EPSDT units of service/time to the Department in accordance with provisions of the disallowed claims system pursuant This report covered the period from to DMH Information Notice 05-01 (Revised).			
122	SCH 4	2	3	TOTAL SD/MC CLAIMS **	\$ 18,389,010	\$ 162,041	\$ 18,551,051 *
123	SCH 4	4	3	EPSDT CLAIMS **	\$ 12,399,073	\$ 162,041	\$ 12,561,114 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 120 and 121 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 124 and 125 below.			
124	SCH 4	2	3	TOTAL SD/MC CLAIMS **	\$ 18,551,051	\$ (1,394)	\$ 18,549,657
125	SCH 4	4	3	EPSDT CLAIMS **	\$ 12,561,114	\$ (1,394)	\$ 12,559,720
				To adjust total SD/MC claims and EPSDT claims to include the results of the revised chart review of the EPSDT Program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated March 3, 2008. This represents the revised recoupment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Tulare				Provider Number	No. of Adj. 130	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
126	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 3,432,279	\$ 393,990	\$ 3,826,269
127	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the chart review of the EPSDT Program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated December 4, 2006. This represents the SGF original recoupment.	\$ 3,432,279	\$ (57,038)	\$ 3,375,241 *
128	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 127 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 129 below.	** \$ 3,375,241	\$ 57,038	\$ 3,432,279 *
129	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 3,432,279	\$ (491)	\$ 3,431,788
130	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows: Audited Net Cost Settlement Amount Adj. 126 \$ 3,826,269 Less Audited State General Fund Distribution Adj. 129 3,431,788 Net State General Funds due to County <u>\$ 394,481</u>	\$ 0	\$ 394,481	\$ 394,481
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

.MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Tulare
County Code: 54

Legal Entity: TULARE COUNTY		A	B	C
Legal Entity Number: 00054		Salaries and Benefits	Other	Total Adjustments
1	Operating Transfers Out		(6,033,911)	(6,033,911)
2	Depreciation expense FY94/95 - FY04/05		22,611	22,611
3	Cal Works costs billed by Human Svcs Br		1,859,550	1,859,550
4	Other County legal entities		(191,243)	(191,243)
5	State Hospital and Managed Care offsets		(1,497,309)	(1,497,309)
6	Worker Compensation refunds		(3,171)	(3,171)
7	Outlawed/stale dated warrants		(697)	(697)
8	Prior Accounts Payable Accrual Adjustments		(195,570)	(195,570)
9	CA MH Directors Assn Dues - Lobbying exclusion		(3,038)	(3,038)
10	Accounts Payable Adjustments + Prior Year Eliminations		(1,197,826)	(1,197,826)
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(7,240,604)	(7,240,604)

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev 7/05)

FISCAL YEAR 2004 - 2005

County: Tulare
County Code: 54

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Tulare Youth Service Bureau, Inc.	00418	3,330,585
2	Turning Point of Central California, Inc.	00406	7,908,157
3	Canyon Acres Children and Family Services	00793	67,078
4	Milhou's Children's Services, Inc.	00386	6,791
5	North Valley Schools, Inc.	00484	112,985
6			
7	Aurora Vista Del Mar Hospital	01027	414,800
8	Beverly Health & Rehab Services, Inc. - Fresno Care & Guidance	00248	912,569
9	Braswell Enterprises, Inc. - Sierra Vista Rehabilitation Center	00279	24,270
10	California Psychiatric Transitions, Inc.	00710	295,365
11	Crestwood Behavioral Health, Inc.	00949	1,079,334
12	Fresno Community Hospital and Medical Center	00247	100,714
13	Fred Finch Youth Center	00113	8,832
14	Golden State Health Centers, Inc. - Sylmar Health & Rehabilitation	00566	771,681
15	Kaweah Delta Health Care District - Kaweah Delta MH Hospital	00853	523,873
16	Merced Manor, Inc. - Merced Behavioral Health Center	00230	399,494
17	Porterville Halfway House, Inc. - PAAR Center	01103	209,408
18	Telecare Corporation - Garfield Neurobehavioral Center	00108	71,898
19	Victor Treatment Centers, Inc.	00118	109,415
20	White Memorial Medical Center		1,900
21	HV Group Home, Inc.	01273	5,927
22	Seneca Residential and Day Treatment	00115	8,820
23	Agape Group Homes, Inc.		6,477
24	Genesis Family Center		5,468
25	Bayless Scott (FFS Inpatient)		463
26			
42			
43			
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49			
50			
	Total Payments to Contract Providers		16,376,304

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Tulare
County Code: 54

Legal Entity: TULARE COUNTY		A
Legal Entity Number: 00054		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	14,558,336
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	788,050
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	13,008,639
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	761,647
9	Total - Lines 2 through 8	14,558,336

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005County: Tulare
County Code: 54

CR

Legal Entity: TULARE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00054			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				65					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			1,329					
3	Gross Cost		788,050	788,050					
4	Cost per Unit			592.96					
5	SMA per Unit			138.94					
6	Published Charge per Unit			159.78					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			1,329					
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		788,050	788,050					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: Tulare

County Code: 54

MHS

Legal Entity: TULARE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00054		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services			94					
1	Allocation Percentage							
2	Total Units		506,580					
3	Gross Cost		47,685					
4	Cost per Unit		0.09					
5	SMA per Unit		78.64					
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04						
8A		10/01/04 - 06/30/05						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units		506,580					
13	Medi-Cal Costs	07/01/04 - 09/30/04						
13A		10/01/04 - 06/30/05						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04						
14A		10/01/04 - 06/30/05						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		47,685	47,685				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: Tulare County Code: 54			CR		CR		CR		CR		CR	
Legal Entity: TULARE COUNTY			A	B	C	D	E	F	G			
Legal Entity Number: 00054			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function			
Mode: 15 - Outpatient Services (Program 1)				02	03	10	11	12	36			
1	Allocation Percentage		100.00%	14.91%	14.75%	34.38%	1.13%	4.36%	6.14%			
2	Total Units			1,256,272	455,530	2,068,694	319,518	287,329	104,025			
3	Gross Cost		12,611,409	1,880,703	1,860,560	4,335,274	141,981	549,829	774,185			
4	Cost per Unit			1.50	4.08	2.10	0.44	1.91	7.44			
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44			
6	Published Charge per Unit			2.17	2.17	2.81	2.81	2.81	2.81			
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units	07/01/04 - 09/30/04		250,257		402,854						
8A		10/01/04 - 06/30/05		716,536		1,103,960						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				10,441						
9A		10/01/04 - 06/30/05				15,054						
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		450		593						
10A		10/01/04 - 06/30/05		245		1,255						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05										
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1,855		4,645						
11A		10/01/04 - 06/30/05		6,838		17,469						
12	Non-Medi-Cal Units			280,091	455,530	512,423	319,518	287,329	104,025			
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,764,563	374,647		844,244						
13A		10/01/04 - 06/30/05	4,860,205	1,072,691		2,313,522						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,144,107	472,986		982,964						
14A		10/01/04 - 06/30/05	5,899,215	1,354,253		2,693,662						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	2,466,888	543,058		1,132,020						
15A		10/01/04 - 06/30/05	6,787,116	1,554,883		3,102,128						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04										
16A		10/01/04 - 06/30/05										
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	88,320			21,881						
17A		10/01/04 - 06/30/05	201,002			31,548						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	111,459			25,476						
18A		10/01/04 - 06/30/05	255,570			36,732						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	128,287			29,339						
19A		10/01/04 - 06/30/05	294,133			42,302						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04										
20A		10/01/04 - 06/30/05										
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	2,648	674		1,243						
21A		10/01/04 - 06/30/05	3,148	367		2,630						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	3,245	851		1,447						
22A		10/01/04 - 06/30/05	3,670	463		3,062						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	3,733	977		1,666						
23A		10/01/04 - 06/30/05	4,225	532		3,527						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04										
24A		10/01/04 - 06/30/05										
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05									
29	Healthy Families Costs	07/01/04 - 09/30/04	15,436	2,777		9,734						
29A		10/01/04 - 06/30/05	61,208	10,237		36,609						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	18,265	3,506		11,334						
30A		10/01/04 - 06/30/05	73,895	12,924		42,624						
31	Healthy Families Published Charges	07/01/04 - 09/30/04	21,017	4,025		13,052						
31A		10/01/04 - 06/30/05	85,038	14,838		49,088						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04										
32A		10/01/04 - 06/30/05										
33	Non-Medi-Cal Costs		5,614,878	419,311	1,860,560	1,073,863	141,981	549,829	774,185			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: Tulare		CR	CR	CR			
County Code: 54							
Legal Entity: TULARE COUNTY		H	I	J	K	L	M
Legal Entity Number: 00054		Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)		Function	Function	Function	Function	Function	Function
		60	61	70			
1	Allocation Percentage	20.01%	1.14%	3.18%			
2	Total Units	724,259	252,096	105,959			
3	Gross Cost	2,523,971	144,154	400,751			
4	Cost per Unit	3.48	0.57	3.78			
5	SMA per Unit	4.51	4.51	3.63			
6	Published Charge per Unit	5.19	5.19	4.17			
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/04 - 09/30/04	141,112	14,254			
8A		10/01/04 - 06/30/05	374,673	44,497			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04	19,065				
9A		10/01/04 - 06/30/05	48,230	364			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	210				
10A		10/01/04 - 06/30/05		40			
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05					
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	530	285			
11A		10/01/04 - 06/30/05	3,915	190			
12	Non-Medi-Cal Units		136,524	252,096	46,329		
13	Medi-Cal Costs	07/01/04 - 09/30/04	491,761	53,911			
13A		10/01/04 - 06/30/05	1,305,699	168,294			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	636,415	51,742			
14A		10/01/04 - 06/30/05	1,689,775	161,524			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	732,371	59,439			
15A		10/01/04 - 06/30/05	1,944,553	185,552			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04					
16A		10/01/04 - 06/30/05					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	66,440				
17A		10/01/04 - 06/30/05	168,077	1,377			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	85,983				
18A		10/01/04 - 06/30/05	217,517	1,321			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	98,947				
19A		10/01/04 - 06/30/05	250,314	1,518			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04					
20A		10/01/04 - 06/30/05					
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	732				
21A		10/01/04 - 06/30/05		151			
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	947				
22A		10/01/04 - 06/30/05		145			
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	1,090				
23A		10/01/04 - 06/30/05		167			
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04					
24A		10/01/04 - 06/30/05					
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05					
29	Healthy Families Costs	07/01/04 - 09/30/04	1,847	1,078			
29A		10/01/04 - 06/30/05	13,643	719			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,390	1,035			
30A		10/01/04 - 06/30/05	17,657	690			
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,751	1,188			
31A		10/01/04 - 06/30/05	20,319	792			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04					
32A		10/01/04 - 06/30/05					
33	Non-Medi-Cal Costs		475,773	144,154	175,222		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: Tulare County Code: 54			MHS	ASO	TBS	MHS	ASO
Legal Entity: TULARE COUNTY			A	B	C	D	E
Legal Entity Number: 00054			Mode Total	Service Function 14	Service Function 35	Service Function 58	Service Function 64
Mode: 15 - Outpatient Services (Program 2)							F
							Service Function 65
							G
							Service Function
1	Allocation Percentage		88.00%	4.62%	9.04%	21.16%	52.11%
2	Total Units			4,280	32,955	59,295	18,805
3	Gross Cost		397,230	18,345	35,895	84,056	206,992
4	Cost per Unit			4.29	1.09	1.42	11.01
5	SMA per Unit			2.44	2.44	2.44	4.51
6	Published Charge per Unit						
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/04 - 09/30/04		690	7,350	7,020	4,035
8A		10/01/04 - 06/30/05		2,315	25,605	52,275	9,590
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					65
9A		10/01/04 - 06/30/05					
10	Enhanced SD/MC Units	07/01/04 - 09/30/04					
10A		10/01/04 - 06/30/05					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05					
11	Healthy Families (SED) Units	07/01/04 - 09/30/04					
11A		10/01/04 - 06/30/05					
12	Non-Medi-Cal Units			1,275			5,115
13	Medi-Cal Costs	07/01/04 - 09/30/04	65,760	2,957	8,006	9,951	44,414
13A		10/01/04 - 06/30/05	220,824	9,923	27,889	74,105	105,560
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	55,553	1,684	17,934	17,129	18,198
14A		10/01/04 - 06/30/05	243,662	5,649	62,476	127,551	43,251
15	Medi-Cal Published Charges	07/01/04 - 09/30/04					
15A		10/01/04 - 06/30/05					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04					
16A		10/01/04 - 06/30/05					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04					
17A		10/01/04 - 06/30/05	715				715
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04					
18A		10/01/04 - 06/30/05	293				293
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04					
19A		10/01/04 - 06/30/05					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04					
20A		10/01/04 - 06/30/05					
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04					
21A		10/01/04 - 06/30/05					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04					
22A		10/01/04 - 06/30/05					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04					
23A		10/01/04 - 06/30/05					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04					
24A		10/01/04 - 06/30/05					
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05					
29	Healthy Families Costs	07/01/04 - 09/30/04					
29A		10/01/04 - 06/30/05					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04					
30A		10/01/04 - 06/30/05					
31	Healthy Families Published Charges	07/01/04 - 09/30/04					
31A		10/01/04 - 06/30/05					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04					
32A		10/01/04 - 06/30/05					
33	Non-Medi-Cal Costs		62,246	5,465	(0)	(0)	56,302
							478

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: Tulare

County Code: 54

County Code: 54			CR	CR	CR			
Legal Entity: TULARE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00054		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			20	30	40			
1	Allocation Percentage		100.00%	4.12%	0.08%	95.80%		
2	Total Units		45,170	390	11,838			
3	Gross Cost	761,647	31,412	602	729,633			
4	Cost per Unit		0.70	1.54	61.63			
5	Non-Medi-Cal Units (Same as Line 2)		45,170	390	11,838			
6	Non-Medi-Cal Costs (Same as Line 3)	761,647	31,412	602	729,633			

FISCAL YEAR 2004 - 2005

County: Tulare
County Code: 54
Legal Entity: TULARE COUNTY

County: Tulare			REIMBURSEMENT TYPE				PC	Costs			Costs		Total Outpatient Program (2)	Total Outpatient Program (2)
County Code: 54			A	B	C	D	E	F	G	H	I	J		
Legal Entity: TULARE COUNTY			Mode 55				Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)		
Legal Entity Number: 00054			S F's 01-09	S F's 11-19, 31-39	S F's 21-29	Total MAA								
1	Medi-Cal Costs	07/01/04 - 09/30/04									1,764,563	1,764,563	65,760	1,830,323
1A		10/01/04 - 06/30/05									4,860,205	4,860,205	220,824	5,081,029
2	Medi-Cal SMA	07/01/04 - 09/30/04									2,144,107	2,144,107	55,553	2,199,660
2A		10/01/04 - 06/30/05									5,899,215	5,899,215	243,662	6,142,877
3	Medi-Cal P. C.	07/01/04 - 09/30/04									2,466,888	2,466,888		2,466,888
3A		10/01/04 - 06/30/05									6,787,116	6,787,116		6,787,116
4	Medi-Cal N. R.	07/01/04 - 09/30/04												
4A		10/01/04 - 06/30/05												
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04									1,764,563	1,764,563	65,760	1,830,323
5A		10/01/04 - 06/30/05									4,860,205	4,860,205	220,824	5,081,029
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04									88,320	88,320		88,320
6A		10/01/04 - 06/30/05									201,002	201,002	715	201,717
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04									111,459	111,459		111,459
7A		10/01/04 - 06/30/05									255,570	255,570	293	255,864
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04									128,287	128,287		128,287
8A		10/01/04 - 06/30/05									294,133	294,133		294,133
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04												
9A		10/01/04 - 06/30/05												
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04									88,320	88,320		88,320
10A		10/01/04 - 06/30/05									201,002	201,002	715	201,717
11	Total SDMC + Crossover Gross Reim.	07/01/04 - 09/30/04									1,852,884	1,852,884	65,760	1,918,643
11A		10/01/04 - 06/30/05									5,061,206	5,061,206	221,540	5,282,746
12	Enhanced SDMC (Children) Cost	07/01/04 - 09/30/04									2,648	2,648		2,648
12A		10/01/04 - 06/30/05									3,148	3,148		3,148
13	Enhanced SDMC (Children) SMA	07/01/04 - 09/30/04									3,245	3,245		3,245
13A		10/01/04 - 06/30/05									3,670	3,670		3,670
14	Enhanced SDMC (Children) P. C.	07/01/04 - 09/30/04									3,733	3,733		3,733
14A		10/01/04 - 06/30/05									4,225	4,225		4,225
15	Enhanced SDMC (Children) N. R.	07/01/04 - 09/30/04												
15A		10/01/04 - 06/30/05												
16	Enhanced SDMC (Children) Gross Reim.	07/01/04 - 09/30/04									2,648	2,648		2,648
16A		10/01/04 - 06/30/05									3,148	3,148		3,148
17	Enhanced SDMC (Refugees) Cost	07/01/04 - 06/30/05												
18	Enhanced SDMC (Refugees) SMA	07/01/04 - 06/30/05												
19	Enhanced SDMC (Refugees) P. C.	07/01/04 - 06/30/05												
20	Enhanced SDMC (Refugees) N. R.	07/01/04 - 06/30/05												
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04									1,855,532	1,855,532	65,760	1,921,292
21A	(Excludes Refugees)	10/01/04 - 06/30/05									5,064,355	5,064,355	221,540	5,285,894
22	Enhanced SDMC (Refugees) Gross Reim.	07/01/04 - 06/30/05												
23	Healthy Families Cost	07/01/04 - 09/30/04									15,436	15,436		15,436
23A		10/01/04 - 06/30/05									61,208	61,208		61,208
24	Healthy Families SMA	07/01/04 - 09/30/04									18,265	18,265		18,265
24A		10/01/04 - 06/30/05									73,895	73,895		73,895
25	Healthy Families P. C.	07/01/04 - 09/30/04									21,017	21,017		21,017
25A		10/01/04 - 06/30/05									85,038	85,038		85,038
26	Healthy Families N. R.	07/01/04 - 09/30/04												
26A		10/01/04 - 06/30/05												
27	Healthy Families Gross Reim	07/01/04 - 09/30/04									15,436	15,436		15,436
27A		10/01/04 - 06/30/05									61,208	61,208		61,208
	Less: Patient and Other Payor Revenue													
28	SDMC + Crossover Revenue	07/01/04 - 09/30/04									23,942	23,942		23,942
28A		10/01/04 - 06/30/05									44,979	44,979		44,979
29	Enhanced SDMC (Children) Revenue													
30	Enhanced SDMC (Refugees) Revenue													
31	Healthy Families Revenue													
32	Total Expenditures from MAA (Mode 55)													
33	Medi-Cal Eligibility Factor (Average)													
34	Revenue - MAA													
35	Net Due - SDMC for Direct Services	07/01/04 - 09/30/04									1,831,590	1,831,590	65,760	1,897,350
35A		10/01/04 - 06/30/05									5,019,376	5,019,376	221,540	5,240,915
36	Net Due - Enhanced SDMC (Refugees)													
37	Net Due - Healthy Families	07/01/04 - 09/30/04									15,436	15,436		15,436
37A		10/01/04 - 06/30/05									61,208	61,208		61,208
	Amount Negotiated Rates Exceed Costs													
38	SDMC (Includes Children)	07/01/04 - 09/30/04												
38A		10/01/04 - 06/30/05												
39	Enhanced SDMC (Refugees)													
40	Healthy Families	07/01/04 - 09/30/04												
40A		10/01/04 - 06/30/05												

SD/MC PRELIMINARY DESK SETTLEMENT

FISCAL YEAR 2004 - 2005

[illegible]

**TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

1. COMMENT: GROUP THERAPY UNITS

During the audit, the County provided Audits Branch with detailed documentation disclosing that group therapy total unit counts were over reported in the settled cost report. The total units of service/ time for group therapy session are the time spent by the therapist during each therapy session. However, the County multiplied the group session's time by the number of clients, rather than dividing total group unit of time by the number of clients in attendance during the therapy session. The error resulted in understatement of program cost per unit and underpayment of Federal Financial Participation (FFP) for the period as well as EPSDT State General Fund (SGF).

Audit Authority

1. Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations (CFR), Section 413.24

Recommendation

We recommend that the County should exercise due care when gathering information to be used in preparing year-end cost reports to avoid either underpayment or overpayment of program services.

Auditee Response

Starting with the FY 08/09 cost report, we will verify that the group units of time are reported correctly prior to completion of the cost report.

2. COMMENT: BILLED SD/MC UNITS

Our examination disclosed that the County reported billed units for the settled cost report. The County settled cost report should be based on approved unit of service and not billed Short-Doyle/Medi-Cal (SD/MC) unit.

Audit Authority

Center for the Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2300

Recommendation

We recommend that the County should report approved unit of service in the cost report to avoid overpayment of FFP since billed units may contain other variables such as denied units and/or voided units.

**TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Auditee Response

Starting with the FY 08/09 cost report we will make sure that we use the approved SD/MC units of time instead of the billed units of time.

3. COMMENT: NON-CERTIFIED PROVIDER

Our examination disclosed that Turning Point of Central California, Inc., legal entity number 00406 and provider number 5463, was not a certified Medi-Cal provider of outpatient service Crisis Intervention at the time services were provided to mental health clients.

Audit Authority

Title 9 Division 1, California Code of Regulations (CCR), Section 1840.435(c)

Recommendation

We recommend that the county must ensure Medi-Cal Providers meet all the service requirements before billing as Medi-Cal provider.

Auditee Response

Starting with the FY 08/09 cost report, we will ensure Medi-Cal Providers meet all the service requirements before billing as a Medi-Cal provider.

4. COMMENT: EPSDT DISALLOWED UNIT (DCS)

Our examination disclosed that the county did not utilize the Disallowed Claim System (DCS) to disallow and to reimburse the State for services that were incorrectly billed as Medi-Cal service. However, the county maintains an internal process to track units that should not have been billed as Medi-Cal.

Audit Authority

DMH Information Notice: 05-01, dated January 28, 2005

Recommendation

We recommend that the County utilize the Disallow Claims System (DCS) to disallow approved claims that should not have been billed to Medi-Cal. This will ensure that amount incorrectly paid to the County is returned to the state.

**TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Auditee Response

Starting with the FY 06/07 cost report, we have utilized the Disallow Claims System (DCS) to disallow approved claims that should not have been billed to Medi-Cal.

5. COMMENT: NON SUBMISSION OF COST REPORT

Our examination disclosed that Seneca Center (Le# 00115), Devereux Residential (LE# 00472), and H.V. Group Home (Le# 01273) did not submit cost reports for settlement. DMH Letter No:05-09 dated October 26, 2005, requires counties to submit a completed county cost report package that includes a separate detailed cost report for each county and contract legal entity with a county summary cost report.

Audit Authority

1. Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations, Section 413.20(b)/413.24(f)
3. Welfare and Institution Code (WIC) 5718(c)

Recommendation

We recommend that the County should exercise due care to ensure it is in compliance with federal and state regulations which require that annual cost reports for all services provided must be submitted in order to receive reimbursement.

Auditee Response

Starting with the FY 08/09 cost report, we will exercise due care to ensure it is in compliance with federal and state regulations which require annual cost reports for all services provided.

6. COMMENT: SALARIES AND BENEFITS

During the audit, the County disclosed that employees' salaries and benefits were erroneously charged to the wrong cost center. They became aware of this error during a review of the cost report and how employees charged their time. Their finding shows that employees were not charging their time to the proper cost center (org) according to the service they provided. Salaries and benefits were then reclassified to the proper cost centers for proper cost finding.

**TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Audit Authority

1. Center for Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations (CFR), Section 413.24

Recommendation

We recommend that the County should exercise due care when recording transactions related to the provision of mental health services and the preparation of the annual cost report to ensure proper cost finding to eliminate the risk of over or under settlement of program costs.

Auditee Response

The accountant who prepared the FY 04/05 cost report is no longer working on the current cost reports. Starting with the FY 08/09 cost report we will verify that all employees' salaries and benefits are charged to the proper cost center prior to the completion of the cost report.

7. COMMENT: CONTRACT AGREEMENT EFFECTIVE DATE

Our examination disclosed that the County entered into a contract with Fred Finch Youth Center (Le#00113) in February 24, 2005, but the provider submitted a bill to the State in January 2005 prior to the execution of the contract with the County.

Audit Authority

SD/MC Performance contract.

Recommendation

We recommend that the County should ensure that contract agreements between mental health contract providers follow acceptable contract process that services should not commence prior to the date indicated in the executed contract.

Auditee Response

Starting with the FY 08/09 cost report, we will ensure that contract agreements between mental health contract providers follow the letters of the agreement and that services should not commence prior to the date indicated in the executed contract.